I hereby certify that this correspondence is being filed via EFS-Web with the United States Patent and Trademark Office on ______6-5-06

PATENT Attorney Docket No.: 021227-000410US

TOWNSEND and TOWNSEND and CREW LLP

By Van Kealin.

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Richard Daifuku et al.

Application No.: 10/816,161

Filed: March 31, 2004

For: PRODRUGS OF HETEROARYL

COMPOUNDS

Customer No.: 20350

Mail Stop Amendment Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir

In response to the Notice of Allowance mailed March 31, 2006, please amend the above-identified application as follows. A Request for Continued Examination is concurrently submitted herewith.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.

Confirmation No. 9045

Examiner: Venkataraman Balasubramanian

Technology Center/Art Unit: 1624

AMENDMENT AFTER ALLOWANCE

UNDER 37 CFR § 1.312(a)